

GOVERNMENT OF TELANGANA

ABSTRACT

The Andhra Pradesh Reorganisation Act, 2014 – Revenue (Commercial Taxes) Department – The Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987 (A.P. Act No.22 of 1987) – Adaptation to the State of Telangana – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 169

Dated: 18/09/2015.

Read:

The Andhra Pradesh Reorganisation Act,2014 (Central Act No.6 of 2014)

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ORDER :

Whereas, by section 101 of the Andhra Pradesh Reorganization Act, 2014 (Central Act No.6 of 2014), the appropriate Government i.e., the State of Telangana is empowered by order, to make such adaptations and modifications of any law (as defined in section 2 (f) of the Act) made before 02.06.2014, whether by way of repeal or amendment, as may be necessary or expedient, for the purpose of facilitating the application of such law in the State of Telangana before expiration of two years from 02.06.2014; and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent Legislature or other competent authority;

2. And whereas, it has become necessary to adapt and modify the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987 for the purpose of facilitating its application in relation to the State of Telangana;

3. Accordingly the following Notification will be published in an Extra ordinary issue of the Telangana State Gazette, dt:21.9.2015.

NOTIFICATION

In exercise of the powers conferred by section 101 of the Andhra Pradesh Reorganization Act, 2014 (Central Act No.6 of 2014), the Governor of Telangana hereby makes the following Order, namely:-

1. (1) This Order may be called the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987 (Telangana Adaptation Order), 2015.

(2) It shall come into force with effect from 2.6.2014.

Act 1 of 1891 2. The Andhra Pradesh General Clauses Act, 1891 shall apply for the interpretation of this Order as it applies for the interpretation of a State Act.

Central Act 6 of 2014 3. For the purpose of this Order, and the Act adapted herein, the expression "the State" shall have the meaning and area as specified in section 3 of the Andhra Pradesh Reorganisatioin Act, 2014.

4. In the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987,-

(1) Throughout the Act for the words "Andhra Pradesh" (occurring otherwise than in a citation or description or title of other enactments), the word "Telangana" shall be substituted.

(2) In section 2, in clause (h), in sub-clause (i), the words "in the City of Vijayawada, the Municipal Corporation of Vijayawada and in the City of Visakhapatnam, the Municipal Corporation of Visakhapatnam" shall be omitted.

(3) After section 5-A, the following section shall be inserted, namely,-

"5-B. The Chief Agents, Principal Agents, Special Agents and Insurance Agents, registered or Licensed under the Insurance Act, 1938 and who are liable to tax under this Act at the rate specified in entry 2 of Schedule-I to this Act, the tax payable by them under this Act shall be deducted by the insurer registered as per the provisions of Insurance Act, 1938 or under the provisions of Insurance Regulatory And Development Authority of India Act, 1999 or under the provision of any other law for time being in force, from the commission payable or due to be payable by the insurer to the Chief Agents, Principal Agents, Special Agents and Insurance Agents. The amount of tax deducted shall be remitted to the State Government on the next working day from the date of deduction in the manner as may be prescribed.

Provided that if the insurer does not remit the tax deducted to the State Government in the manner prescribed above, the insurer shall pay in addition to the amount of such tax, interest at the rate of two rupees for every one hundred rupees or part thereof for every month or part thereof from the day/date specified for its payments."

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**AJAY MISRA
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Telangana, Hyderabad ... for publication of the Notification (2 copies)
The Commissioner of Commercial Taxes, Telangana State, Hyderabad
The Secretary, Sales Tax Appellate Tribunal, Hyderabad
The State Representative before the Sales Tax & VAT Appellate Tribunal, O/o the Secretary, Sales Tax & VAT Appellate Tribunal, Hyderabad.
The Director General, General Administration (Vigilance & Enforcement) Department, Telangana, B.R.K.R. Building Complex, Tank Bund Road, Hyderabad

Copy to:

The Accountant General, Telangana, Hyderabad.
The Law (C) Department.
The P.S. to the Principal Secretary to Hon'ble Chief Minister, Government of Telangana
The P.S. to the Hon'ble Minister, Commercial Taxes & Cinematography
The P.S. to Principal Secretary to Government (CT), Revenue Department
Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER